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**Darnall, Sikes,  
Gardes Frederick.**

(A Corporation of Certified Public Accountants)

Release Date **NOV 07 2012**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the board members  
Cajun Area Agency on Aging, Inc.  
Lafayette, Louisiana

Re: Acadia Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed by the Acadia Council on Aging, Inc. during the three month reporting period ended January 31, 2012 for the Title III B, III D, and III E programs funded by the United States Department of Health and Human Services – Administration on Aging to the Governor's Office of Elderly Affairs. Acadia Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

**INQUIRIES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS**

The following inquiries were conducted by having the client complete a questionnaire:

- Are services provided throughout the Parish for the Homemaking, Information & Assistance, Transportation, Wellness, Medication Management, Respite and Personal Care?

Response: Yes, services are provided throughout the Parish for all of the Title III programs.

- Is a written description of the various programs available to the public?

Response: Yes, the council has a service flyer available for consumers.

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E. Larry Sikes, CPA/PFS CVA CFP-  
Dannay P. Frederick, CPA  
Clayton E. Darnall, CPA, CVA  
Eugene H. Darnall, III, CPA  
Stephanie M. Higginbotham, CPA  
John P. Armato, CPA/PFS  
J. Stephen Gardes, CPA, CVA  
Jennifer S. Ziegler, CPA, CFP  
Chris A. Miller, CPA, CVA  
Stephen R. Distler, MBA, CPA  
Steven G. Moosa, CPA  
M. Rebecca Gardes, CPA  
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- Are consumer rosters maintained for each program?

Response: Yes, each department receives a monthly roster to maintain program units and/or information.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, waiting lists are maintained for these programs and are maintained by each department head.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker and Personal Care programs?

Response: Yes, worksheets are completed by direct service workers for the above programs and maintained by the program's supervisor. (See Table A on page 3 for a summary of findings relating to documentation of services provided.)

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: Yes, homemaker personnel are required to complete the listed duties in addition to other light housekeeping tasks.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes, consumers are provided with written documentation on the procedures for filing a grievance.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, a resource file is maintained by various departments and is updated on an ongoing basis as new information is obtained by personnel.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes, the receptionist and Outreach supervisor maintain a phone log of all consumer calls requesting service and assistance.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Consumer sign in sheets and assessment folders are available to document the above services.

- Is a trip log maintained for Transportation?

Response: Yes, the transportation clerk maintains a daily trip log for all clients that render transportation services.

(We were provided the logs and consumer rosters for the three months ended January 31, 2012. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A below for a summary of our findings.)

TABLE A  
UNITS PROVIDED

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Monthly Logs</u>	<u>Difference Noted</u>
III B	Homemaker	827	827	-
III B	Information & Assistance	238	222	(16)
III B	Outreach	76	76	-
III B	Telephoning	601	601	-
III B	Transportation	4,159	4,159	-
III D	Wellness	1,113	1,112	(1)
III D	Medication Management	81	83	2
III E	Information & Assistance	73	80	7
III E	Sitter Service	125	126	1
III E	In-Home Respite	427	427	-

Based on our procedures, we noted differences in the number of units per the monthly logs and the units reported to CAAA for the following programs. The logs for the III B Information & Assistance and III D Wellness programs had documented fewer units than reported to CAAA. The logs for III D Medication Management, III E Information & Assistance, and III E Sitter Service programs had documented more services than reported to CAAA.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, consumers must call at least twenty-four hours in advance to have transportation services.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: Yes, all consumers receive an initial assessment within seven working days of referral prior to receiving services under the Title III programs and each consumer is reassessed annually.

## **PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS**

1. Obtain a schedule of units provided during the three month period ending January 31, 2012.

We obtained the Agency Summary Report from CAAA for the reporting period of November 1, 2011 through January 31, 2012.

2. Determine how the council verifies the number of units provided.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer program. As noted in Table A on page 3, we compared the number of units provided per the Agency report to the council's logs and rosters.

3. Obtain unit cost information and agree to contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted below as follows:

<u>Program/Service</u>	<u>Unit Costs per SAMS Report</u>	<u>Unit Costs per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
<b>Title III B</b>			
Homemaker	\$14.16	\$14.16	\$14.16
Information & Assistance	9.84	9.84	9.84
Transportation	2.16	1.56	1.56
Outreach	5.41	5.41	5.41
Telephoning	1.18	1.18	1.18
<b>Title III D</b>			
Wellness	0.84	0.84	0.84
Medication Management	3.41	3.41	3.41
<b>Title III E</b>			
Information & Assistance	18.64	18.64	18.64
In-Home Respite	7.61	7.61	7.61
Sitter Service	15.86	15.86	15.86

Based on our procedures, we noted differences in the Title III B Transportation program between the amount reported on the SAMS reports and the unit cost per the contract and the actual amount reimbursed.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended January 31, 2012.

We obtained a summary of consumers receiving services during the three months ended January 31, 2012 from the SAMS file submitted to CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

- There were seven exceptions where a consumer selected in the sample did not have an assessment in their file that was performed within the past twelve months.

Units of Service:

- The following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Daily Logs
III B	Homemaker	74	7	25	24
III B	Information & Assistance	237	9	9	9
III B	Transportation	211	11	97	88
III B	Telephoning	211	15	15	15
III B	Outreach	76	3	3	3
III D	Wellness	89	7	33	31
III D	Medication Management	81	3	3	3
III E	Information & Assistance	73	5	5	5
III E	In-Home Respite	7	0	0	0
III E	Sitter Service	7	0	0	0
Totals		1,066	60	190	178

III B Homemaker – One consumer reported one unit of service which could not be traced to supporting documentation.

III B Transportation – Four consumers reported a combined total of nine units which could not be traced to supporting documentation.

III D Wellness – Two consumers reported a combined total of two units which could not be traced to supporting documentation.

To the board members  
Cajun Area Agency on Aging, Inc.  
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We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Acadia Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
May 15, 2012

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MAY 31 2012

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May 30, 2012

Shannon Broussard, Director  
Cajun Area Agency on Aging, Inc.  
P. O. Drawer 60850  
Lafayette, LA 70596

Dear Mrs. Broussard:

This letter is in response the procedures report submitted by Darnall, Sikes, Gardes & Frederick regarding the service units reported to your agency.

After review I did not note any differences in the units reported and on monthly logs for Medication Management and Sitter Service. I did note differences as reported for III B and E Information & Assistance and Wellness services. The difference in the wellness units was a data entry error. The difference in the Information and Assistance services were due to failure to store the proper documentation to support the services with the monthly service roster.

The data entry employee will revisit all information entered into SAMS to assure future report errors are eliminated. A copy of all supporting documentation for Information & Assistance service will be attached to the monthly rosters to assure the information is available for review in the future.

Following evaluating the assessment files I did note three files were not assessed due to a client that was deceased at the time the assessment was due, one consumer canceled services and one consumer was due for an assessment in May 2012 and was not assessed on May 15, 2012 at the time the audit was completed. This consumer assessment is currently up-to-date.

Four assessments were not conduct on the within in the year because the outreach worker was not able to contact the consumers with the information that was in the file or the consumers were not available at the time the assessments were due to be conducted.

**"An Equal Opportunity Provider and Employer"**

The outreach worker will continue to exceed all available methods to conduct consumer assessments in a timely manner. I have also included the service personnel assistance in contacting consumers in the event the outreach worker is not able to do so.

All of the above documentation is available for your review.

Feel free to contact me if additional information is needed.

A handwritten signature in black ink, appearing to read "Malita Bartie".

Malita Bartie  
Director